

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

ASIAN BANK CORP.
(now known as GLOBAL
BUSINESS HOLDINGS, INC.),
Petitioner,

CTA EB CASE NO. 881
(CTA Case No. 6095)

Members:

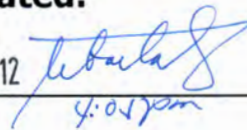
-versus-

ACOSTA, P.J.
CASTAÑEDA, Jr.,
BAUTISTA,
UY,
CASANOVA,
PALANCA-ENRIQUEZ,
FABON-VICTORINO,
MINDARO-GRULLA, and
COTANGCO-MANALASTAS, JJ.

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

APR 24 2012



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R E S O L U T I O N

Pursuant to Section 2, Rule 6 of the Revised Rules of the Court of Tax Appeals (RRCTA), a Petition for Review should be verified and must contain a certification against forum shopping as provided in the Rules of Court (ROC), as well as an attached clear legible duplicate original or certified true copy of the assailed Decision or Resolution, viz:

SEC. 2. *Petition for review; contents.* – The petition for review shall contain allegations showing the jurisdiction of the Court, a concise statement of the complete facts and a summary statement of the issues involved in the case, as well as the reasons relied upon for the review of the challenged decision. The petition shall be verified and

must contain a certification against forum shopping as provided in Section 3, Rule 46 of the Rules of Court. A clearly legible duplicate original or certified true copy of the decision appealed from shall be attached to the petition.

Under Section 4, Rule 7 of the 1997 Rules of Civil Procedure (RCP), as amended, a pleading required to be verified that lacks proper verification shall be treated as an unsigned pleading while under Section 5 of the same Rule adds that the certification against forum shopping should be accomplished by the plaintiff or the principal party.

Section 4. *Verification.* — Except when otherwise specifically required by law or rule, pleadings need not be under oath, verified or accompanied by affidavit .

A pleading is verified by an affidavit that the affiant has read the pleading and that the allegations therein are true and correct of his knowledge and belief.

A pleading required to be verified which contains a verification based on "information and belief", or upon "knowledge, information and belief", or lacks a proper verification, shall be treated as an unsigned pleading.

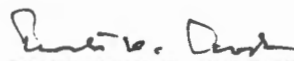
Section 5. *Certification against forum shopping.* — The plaintiff or principal party shall certify under oath in the complaint or other initiatory pleading asserting a claim for relief, or in a sworn certification annexed thereto and simultaneously filed therewith: (a) that he has not theretofore commenced any action or filed any claim involving the same issues in any court, tribunal or quasi-judicial agency and, to the best of his knowledge, no such other action or claim is pending therein; (b) if there is such other pending action or claim, a complete statement of the present status thereof; and (c) if he should thereafter learn that the same or similar action or claim has been filed or is pending, he shall report that fact within five (5) days therefrom to the court wherein his aforesaid complaint or initiatory pleading has been filed.

Failure to comply with the foregoing requirements shall not be curable by mere amendment of the complaint or other initiatory pleading but shall be cause for the dismissal of the case without prejudice, unless otherwise provided, upon motion and after hearing. The submission of

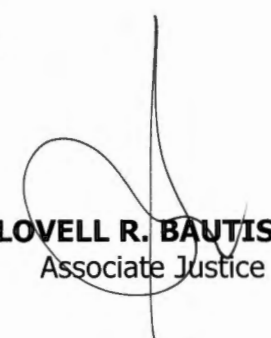
a false certification or non-compliance with any of the undertakings therein shall constitute indirect contempt of court, without prejudice to the corresponding administrative and criminal actions. If the acts of the party or his counsel clearly constitute willful and deliberate forum shopping, the same shall be ground for summary dismissal with prejudice and shall constitute direct contempt, as well as a cause for administrative sanctions.

On the basis of the above, the Court resolves to DENY the instant Petition for Review of the Resolution of the Court's Second Division dated 09 February 2012, for the failure to accompany the petition with a clear legible duplicate original or certified true copy of the assailed Resolution as well as proper verification and certification against forum shopping, in violation of Section 2, Rule 6 of the RRCTA, Section 3, Rule 46 of the ROC and Sections 4 and 5, Rule 7 of the RCP.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Justice

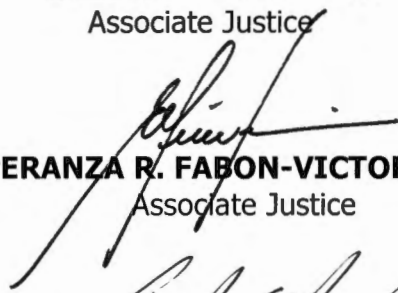
(On Wellness Leave)
JUANITO C. CASTAÑEDA, JR.
Associate Justice

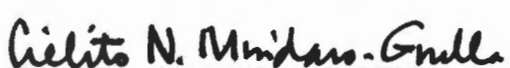

LOVELL R. BAUTISTA
Associate Justice

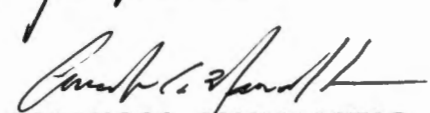
(On Wellness Leave)
ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice

(On Wellness Leave)
OLGA PALANCA-ENRIQUEZ
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


AMELIA COTANGCO- MANALASTAS
Associate Justice